

FY 2007 ADOPTED SUMMARY OF EMPLOYEE BENEFIT COSTS BY CATEGORY

BENEFIT CATEGORY	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan	FY 2007 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
FRINGE BENEFITS							
Group Health Insurance							
Expenditures	\$60,057,888	\$66,573,285	\$66,573,285	\$70,377,406	\$70,426,513	\$3,853,228	5.79%
Reimbursements	(10,604,662)	(9,680,482)	(10,180,482)	(11,193,733)	(11,194,953)	(1,014,471)	9.96%
Net Cost	\$49,453,226	\$56,892,803	\$56,392,803	\$59,183,673	\$59,231,560	\$2,838,757	5.03%
Dental Insurance							
Expenditures	\$1,238,163	\$1,762,500	\$1,762,500	\$2,950,192	\$2,952,316	\$1,189,816	67.51%
Reimbursements	(431,875)	0	0	(551,058)	(551,187)	(551,187)	-
Net Cost	\$806,288	\$1,762,500	\$1,762,500	\$2,399,134	\$2,401,129	\$638,629	36.23%
Group Life Insurance							
Expenditures	\$2,458,043	\$3,206,276	\$3,206,276	\$2,551,214	\$2,554,600	(\$651,676)	(20.33%)
Reimbursements	(892,435)	(1,015,920)	(1,015,920)	(645,172)	(645,378)	370,542	(36.47%)
Net Cost	\$1,565,608	\$2,190,356	\$2,190,356	\$1,906,042	\$1,909,222	(\$281,134)	(12.84%)
FICA							
Expenditures	\$46,214,654	\$52,623,250	\$50,742,588	\$53,995,531	\$54,038,710	\$3,296,122	6.50%
Reimbursements	(11,960,912)	(12,126,601)	(12,126,601)	(11,633,490)	(11,636,115)	490,486	(4.04%)
Net Cost	\$34,253,742	\$40,496,649	\$38,615,987	\$42,362,041	\$42,402,595	\$3,786,608	9.81%
Employees' Retirement							
Expenditures	\$34,312,385	\$37,210,578	\$36,710,578	\$41,016,851	\$41,063,358	\$4,352,780	11.86%
Reimbursements	(9,509,677)	(12,979,698)	(12,979,698)	(13,041,051)	(13,043,878)	(64,180)	0.49%
Net Cost	\$24,802,708	\$24,230,880	\$23,730,880	\$27,975,800	\$28,019,480	\$4,288,600	18.07%
Uniformed Retirement							
Expenditures	\$27,192,791	\$33,207,127	\$33,207,127	\$39,690,793	\$39,690,793	\$6,483,666	19.52%
Reimbursements	0	0	0	(2,419,009)	(2,419,009)	(2,419,009)	-
Net Cost	\$27,192,791	\$33,207,127	\$33,207,127	\$37,271,784	\$37,271,784	\$4,064,657	12.24%
Police Retirement							
Expenditures	\$14,901,070	\$17,473,164	\$17,473,164	\$19,360,390	\$19,360,390	\$1,887,226	10.80%
Reimbursements	0	0	0	(79,195)	(79,195)	(79,195)	-
Net Cost	\$14,901,070	\$17,473,164	\$17,473,164	\$19,281,195	\$19,281,195	\$1,808,031	10.35%
Virginia Retirement System	\$964,736	\$1,060,209	\$1,060,209	\$1,456,671	\$1,456,671	\$396,462	37.39%
Unemployment Compensation	\$353,973	\$403,033	\$403,033	\$443,336	\$443,336	\$40,303	10.00%
Miscellaneous Reimbursements	(\$49,322)	\$0	\$0	\$0	\$0	\$0	-
Capital Projects Reimbursements	(\$1,262,691)	(\$1,240,204)	(\$1,240,204)	(\$1,293,657)	(\$1,293,657)	(\$53,453)	4.31%
Fringe Benefit Expenditures	\$187,693,703	\$213,519,422	\$211,138,760	\$231,842,384	\$231,986,687	\$20,847,927	9.87%
Fringe Benefit Reimbursements	(\$34,711,574)	(\$37,042,905)	(\$37,542,905)	(\$40,856,365)	(\$40,863,372)	(\$3,320,467)	8.84%
General Fund Fringe Benefits	\$152,982,129	\$176,476,517	\$173,595,855	\$190,986,019	\$191,123,315	\$17,527,460	10.10%
OPERATING EXPENSES							
Tuition/Training	\$947,462	\$1,369,542	\$1,705,508	\$1,630,700	\$2,380,700	\$675,192	39.59%
Other Operating	35,247	39,037	39,037	46,720	46,720	7,683	19.68%
Language Proficiency Pay	0	0	0	198,528	198,528	198,528	-
Worker's Compensation	11,738,058	0	0	0	0	0	-
Employee Assistance Program	269,431	280,212	280,212	282,898	282,898	2,686	0.96%
Total Operating Expenses	\$12,990,198	\$1,688,791	\$2,024,757	\$2,158,846	\$2,908,846	\$884,089	43.66%
TOTAL EXPENDITURES	\$200,683,901	\$215,208,213	\$213,163,517	\$234,001,230	\$234,895,533	\$21,732,016	10.19%
TOTAL REIMBURSEMENTS	(\$34,711,574)	(\$37,042,905)	(\$37,542,905)	(\$40,856,365)	(\$40,863,372)	(\$3,320,467)	8.84%
NET COST TO THE COUNTY	\$165,972,327	\$178,165,308	\$175,620,612	\$193,144,865	\$194,032,161	\$18,411,549	10.48%